

OFFICE OF THE SECRETARY, MYSORE LEGISLATIVE COUNCIL, PUBLIC OFFICES.

No. 5436—L. C., Bangalore, dated 29th May 1934.

Under Rule 8 of the Rules for the conduct of business of the Mysore Legislative Council, the accompanying Mysore Extradition Bill is published for general information with the statement of objects and reasons.

By Order,
C. SUBRAHMANYA AIYAR,
Secretary,
Mysore Legislative Council.

MYSORE EXTRADITION BILL.

Whereas it is expedient to amend and consolidate the law relating to the extradition and rendition of criminals; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (i) This Regulation may be called the Mysore Extradition Regulation, 1934. Short title, extent and commencement.
- (ii) It extends to the whole of Mysore.
- (iii) It shall come into force from such date as the Government may, by notification in the *Official Gazette*, direct.
2. In this Regulation, unless there is anything repugnant in the subject or context, Definitions.
 - (a) "Extradition Offence" means any such offence as is described in the Schedule.
 - (b) "Offence" includes any act wheresoever committed which would, if committed in Mysore, constitute an offence.
 - (c) "Rules" include prescribed forms.

(d) "Fugitive Criminal" means any person accused or convicted of an extradition offence committed outside Mysore and who is or is suspected of being in some part of Mysore.

(e) "Prescribed" means prescribed by rules made under this Regulation.

CHAPTER II.

SURRENDER OF FUGITIVE CRIMINALS IN CASE OF STATES IN INDIA.

3. Where an arrangement has been made with any State in India with respect to the surrender to such State of any fugitive criminals, the Government may, by notification in the *Official Gazette*, direct that this Regulation shall apply in the case of such State.

Every such notification shall recite or embody the terms of the arrangement and shall not remain in force for any longer period than the arrangement.

4. Where this Regulation applies in the case of any State, every fugitive criminal of that State who is in or is suspected of being in any part of Mysore shall be liable to be apprehended and surrendered in manner provided by this Regulation, whether the offence in respect of which the surrender is sought was committed before or after the date of the notification, and whether there is or is not any concurrent jurisdiction in any court in Mysore over that offence.

5. (1) Where a requisition is made to the Government by or on behalf of the Government of any State in India in the case of which this Regulation applies for the surrender of a fugitive criminal of such State, who is in or is suspected of being in Mysore, the Government may, if it thinks fit, issue an order to any Magistrate who would have had jurisdiction to inquire into the offence if it had been an offence committed within the local limits of his jurisdiction, directing him to inquire into the case.

(2) The Magistrate so directed shall issue a summons or warrant for the arrest of the fugitive criminal according as the case appears to be one in which a summons or warrant would ordinarily issue.

(3) When such criminal appears or is brought before the Magistrate, the Magistrate shall inquire into

the case in the same manner and have the same jurisdiction and powers, as nearly as may be, as if the case were one triable by the Court of Session and shall take such evidence as may be produced in support of the requisition and on behalf of the fugitive criminal, including any evidence to show that the crime of which such criminal is accused or alleged to have been convicted is an offence of a political character or is not an extradition crime.

(4) If the Magistrate is of opinion that a *prima facie* case is made out in support of the requisition, he may commit the fugitive criminal to prison to await the orders of Government.

(5) If the Magistrate is of opinion that a *prima facie* case is not made out in support of the requisition, or if the case is one which is bailable under the provisions of the Code of Criminal Procedure for the time being in force, the Magistrate may release the fugitive criminal on bail.

(6) The Magistrate shall report the result of his inquiry to Government and shall forward, together with such report, any written statement, which the fugitive criminal may desire to submit for the consideration of Government.

(7) If the Government is of opinion that such report or written statement raises an important question of law, it may make an order referring such question of law to the High Court and the fugitive criminal shall not be surrendered until such question has been decided.

(8) If upon receipt of such report and statement or upon the decision of any such question, the Government is of opinion that the fugitive criminal ought to be surrendered, it may issue a warrant for the custody and removal of such criminal and for his delivery at a place and to a person to be named in the warrant.

(9) It shall be lawful for any person to whom a warrant is directed in pursuance of sub-section (8) to receive, hold in custody and convey the person mentioned in the warrant, to the place named in the warrant, and if such person escapes out of any custody to which he may be delivered in pursuance of such warrant, he may be retaken as a person accused of an offence against the law of Mysore may be retaken upon an escape.

(10) If such a warrant as is prescribed in sub-section (8) is not issued and executed in the case of any fugitive criminal, who has been committed to prison

under sub-section (4) within two months after such committal, the High Court may upon application made to it on behalf of such fugitive criminal and upon proof that reasonable notice of the intention to make such application has been given to the Government, order such criminal to be discharged unless sufficient cause is shown to the contrary.

Magistrate to issue warrant of arrest in certain cases.

6. (1) Where it appears to any Magistrate of the first class or any Magistrate specially empowered by Government in this behalf, that a person within the local limits of his jurisdiction is a fugitive criminal of a State in India in the case of which this Regulation applies, he may, if he thinks fit, issue a warrant for the arrest of such person on such information or complaint and on such evidence as would in his opinion justify the issue of a warrant if the crime of which he is accused or has been convicted had been committed within the local limits of his jurisdiction.

Issue of warrant to be reported forthwith.

(2) The Magistrate shall forthwith report the issue of a warrant under this section to the Government.

Person arrested not to be detained unless order received.

(3) A person arrested on a warrant issued under this section shall not be detained more than two months unless within that period the Magistrate receives an order made with reference to such person under sub-section (2) of section 5.

Bail.

(4) In the case of a person arrested or detained under this section the provisions of the Code of Criminal Procedure for the time being in force relating to bail shall apply in the same manner as if such person were accused of committing in Mysore the offence of which he is accused or has been convicted.

Power of Government to discharge any person in custody at any time.

7. The Government may at any time stay any proceedings taken under this chapter and direct any warrant issued under this chapter to be cancelled and the person for whose arrest such warrant has been issued to be discharged.

CHAPTER III.

SURRENDER OF CRIMINALS IN CASE OF BRITISH INDIA.

Issue of warrant by Government in certain cases.

8. (1) Where an extradition offence has been committed or is supposed to have been committed by a person in British India and when such person escapes into or is

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in Mysore, the Government may, on receipt of a requisition made by or on behalf of any Local Government in British India for the surrender of the said person, direct the issue of a warrant addressed to the District Magistrate of any district in which such person is believed to be, for his arrest, and delivery at a place and to a person or authority indicated in the warrant, and such Magistrate shall act in pursuance of such a warrant and may give directions accordingly.

(2) A warrant issued as mentioned in sub-section (1) shall be executed in the manner provided by the law for the time being in force with reference to the execution of warrants, and the accused person, when arrested, shall be produced before the District Magistrate who shall record any statement made by him; such accused person shall then, unless released in accordance with the provisions of this Regulation, be forwarded to the place and delivered to the person or authority indicated in the warrant.

(3) The provisions of the Code of Criminal Procedure for the time being in force in relation to proclamation and attachment in the case of persons absconding shall with any necessary modifications apply where any warrant has been received by a District Magistrate under this section as if the warrant had been issued by himself.

9. (1) Where an endorsement has been made on any such warrant that the person for whose arrest it is issued may be released on executing a bond with sufficient sureties for his attendance before a person or authority indicated in this behalf in the warrant at a specified time and place, the Magistrate to whom the warrant is addressed shall on such security being given release such person from custody.

Release on giving security.

(2) When security is taken under this section, the Magistrate shall certify the fact to the Government and shall retain the bond.

(3) If the person bound by any such bond does not appear at the time and place specified, the Magistrate may, on being satisfied as to his default, issue a warrant directing that he be rearrested and handed over to any person authorised by the Government to take him into custody.

(4) In the case of any bond executed under this section, the Magistrate may exercise the powers conferred

by the Code of Criminal Procedure for the time being in force in relation to taking a deposit in lieu of the execution of a bond and with respect to the forfeiture of bonds and the discharge of sureties.

Requisition
for surrender.

10. Where a requisition is made to the Government by or on behalf of any Local Government in British India for the surrender of any person accused of having committed in British India an offence other than an extradition offence, such requisition shall (except in so far as it relates to the taking of evidence to show that the offence is of a political character or is not an extradition offence) be dealt with so far as may be in accordance with the procedure prescribed in section 5.

Issue of war-
rants for
arrest.

11. (1) If it appears to any Magistrate of the first class or any Magistrate empowered by Government in this behalf that a person within the local limits of his jurisdiction is accused or suspected of having committed an offence in British India and that such person may lawfully be surrendered or that a warrant may be issued for his arrest under section 8, the Magistrate may, if he thinks fit, issue a warrant for the arrest of such person on such information or complaint and on such evidence as would, in his opinion, justify the issue of a warrant if the offence had been committed within the local limits of his jurisdiction.

(2) The Magistrate shall forthwith report to Government through the District Magistrate the issue of a warrant under this section.

(3) A person arrested on a warrant issued under this section shall not, without the special sanction of the Government, be detained more than two months, unless within such period the Magistrate receives an order made with reference to such person in accordance with section 10 or a warrant for the arrest of such person under section 8 is issued.

(4) In the case of a person arrested or detained under this section, the provisions of the Code of Criminal Procedure for the time being in force relating to bail shall apply in the same manner as if such person were accused of committing in Mysore the offence with which he is charged.

Surrender of
prisoners

12. (1) A person accused of an offence committed in Mysore, not being the offence for which his surrender is asked or undergoing sentence under any conviction in

Mysore shall not be surrendered except on the condition that such person be resurrendered to the Government on the termination of his trial for the offence for which his surrender has been asked.

Provided that no such condition shall be deemed to prevent or postpone the execution of a sentence of death lawfully passed.

(2) On the surrender of a person undergoing sentence under a conviction in Mysore, his sentence shall be deemed to be suspended until the date of his resurrender, when it shall revive and have effect for the portion thereof which was unexpired at the time of his surrender.

13. The provisions of this Chapter with reference to accused persons shall, with any necessary modifications, apply to the case of a person who, having been convicted of an offence in British India, has escaped into or is in Mysore before his sentence has expired.

Application
of Chapter to
persons con-
victed in
British India.

14. Every person who is accused or convicted of abetting or attempting to commit any offence shall be deemed for the purposes of this Chapter, to be accused or convicted of having committed such offence, and shall be liable to be arrested and surrendered accordingly.

Abetment
and attempt.

15. It shall be lawful for any person to whom a warrant is directed in pursuance of the provisions of this Chapter, to receive, hold in custody and convey the person mentioned in the warrant, to the place named in the warrant and, if such person escapes out of any custody to which he may be delivered in pursuance of such warrant, he may be re-taken as a person accused of an offence against the law of Mysore may be re-taken upon an escape.

Escape from
custody.

16. The Government may, by order, stay any proceedings taken under this Chapter, and may direct any warrant issued under this Chapter to be cancelled, and the person for whose arrest such warrant has been issued to be discharged.

Stay of
Proceedings.

17. The provisions of this Chapter shall apply to an offence committed before the passing of this Regulation and to an offence in respect of which a Court of Mysore has concurrent jurisdiction.

Application
of Chapter.

CHAPTER IV.

MISCELLANEOUS.

Receipt of
exhibits and
depositions as
evidence.

18. In any proceedings under this Regulation, exhibits and depositions (whether received or taken in the presence of the person against whom they are used or not) and copies thereof, and official certificates of facts and judicial documents stating facts, may, if authenticated in the prescribed manner, be received as evidence.

Evidence by
commission.

19. The testimony of any witness may be obtained in relation to any criminal matter pending in any State in India in a like manner as it may be obtained in any civil matter under the provisions of the Code of Civil Procedure for the time being in force with respect to commissions and the provisions of that Code relating thereto shall be construed as if the term "suit" included criminal proceeding.

Power to
make rules.

20. (1) The Government may make rules to carry out the purposes of this Regulation;

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for,

(a) the removal of prisoners, accused or in custody under this Regulation, and their control and maintenance until such time as they are handed over to the persons named in the warrant as are entitled to receive them;

(b) the seizure and dispossession of any property which is the subject of, or required for proof of, any alleged offence to which this Regulation applies;

(c) the pursuit and arrest in Mysore, by officers of the Government or other persons authorised in this behalf, of persons accused of offences committed elsewhere;

(d) the procedure and practice to be observed in extradition proceedings;

(e) prescribing the authorities of any Local Government in British India or a State in India whose requisitions may be acted upon under this Regulation; and

(f) the manner of authenticating documents.

(3) Rules made under this section shall be published in the *Official Gazette* and shall thereupon have effect as if enacted by this Regulation.

21. Notwithstanding anything in the Code of Criminal Procedure, 1904, any person arrested without an order from a Magistrate and without a warrant, in pursuance of the provisions of section 54, clause seventhly, of the said Code, may, under the orders of a Magistrate within the local limits of whose jurisdiction such arrest was made, be detained in the same manner and subject to the same restrictions as a person arrested on a warrant issued by such Magistrate under section 11.

Detection of persons arrested.

22. (1) On and from the date this Regulation comes into force the Chief Commissioner's Notification No. III dated 23rd July 1878 and Government Notification No. J. 219—Legis. 14-04-14 dated the 20th July 1907 in so far as they are inconsistent with the provisions of this Regulation shall be deemed to be repealed.

Repeal.

(2) All orders made and acts done under any of the notifications hereby repealed in respect of requisitions received before the coming into force of this Regulation shall have the same force and effect as if they had been made or done under this Regulation.

23. Nothing contained in this Regulation shall affect or be deemed to have affected the prerogative right of His Highness the Maharaja to direct independently of this Regulation the extradition and surrender of any criminal found in Mysore, which right is hereby declared to be and to have been always possessed and retained by His Highness.

Prerogative right of His Highness the Maharaja to direct extradition.

THE SCHEDULE.

EXTRADITION OFFENCES.

(The sections referred to are the sections of the Indian Penal Code).

Frauds upon creditors (Section 206).

Resistance to arrest (Section 224).

Offences relating to coin and stamps (Sections 230 to 263A).

Culpable homicide (Sections 299 to 304).

Attempt to murder (Section 307).

Thagi (Sections 310, 311).

Causing miscarriage and abandonment of child (Sections 312 to 317).

Causing hurt (Sections 323 to 333).
 Wrongful confinement (Sections 347, 348).
 Kidnapping and slavery (Sections 360 to 373).
 Rape and unnatural offences (Sections 375 to 377).
 Theft, extortion, robbery, etc., (Sections 378 to 414).
 Cheating (Sections 415 to 420).
 Fraudulent deeds, etc., (Sections 421 to 424).
 Mischief (Sections 425 to 440).
 Lurking house-trespass (Sections 443, 444).
 Forgery, using forged documents, etc., (Sections 463 to 477A).
 Desertion from the Army.
 Piracy by law of nations.
 Sinking or destroying a vessel at sea, or attempting or conspiring to do so.
 Assault on board a ship on the high seas with intent to destroy life or to do grievous bodily harm.
 Revolt or conspiracy to revolt by two or more persons on board a ship on the high seas against the authority of the master.

Any offences against the laws relating to criminal tribes or against any section of the Indian Penal Code or against any other law which may, from time to time, be specified by the Government by notification in the *Official Gazette* either generally for British India and for all States or specially for British India or for any one or more States.

STATEMENT OF OBJECTS AND REASONS.

For the extradition and surrender of fugitive criminals, Mysore has entered into reciprocal arrangements with some States such as Hyderabad, Cochin, Puddukotah, Travancore, Sandur, Banganpalli, etc., but the procedure for giving effect to such arrangements rests mainly on executive action and has no statutory basis.

So far as the extradition of fugitive criminals to British India is concerned, the present procedure is the one prescribed by the Chief Commissioner's Notification No. 111, dated 23rd July 1878. According to it, whenever a warrant is issued by a British Indian Magistrate for the surrender of a fugitive criminal, it has to be acted upon by the Mysore Magistrate as if it were a warrant issued by himself and the fugitive surrendered. The offence for

which a warrant can be issued under this notification need not be an offence under the law in Mysore; nor again need it necessarily be what is generally known as "an extradition offence."

Under the Indian Extradition Act of 1903, extradition is allowed only in respect of some few offences specified in the Schedule to the Act. According to it, a requisition has to be made to the British Resident together with the particulars of the offence, the whereabouts of the accused and the records of the criminal enquiry held by the Mysore Magistrate making a *prima facie* case against the accused. The Resident, after satisfying himself that a *prima facie* case has been made out, issues a warrant for the arrest of the accused. The Resident also satisfies himself that the surrendered accused receives a fair trial and the punishment is not excessive or barbarous.

Though the intention when the Chief Commissioner's Notification of 1878 was issued appears to have been to limit its operation to extradition offences, in practice, all offences and even offences of a purely fiscal nature such as failure to pay taxes due on a motor vehicle, offences more or less of a civil nature such as defamation and acts which have been penalised recently and which could not have been contemplated as offences when the Chief Commissioner's Notification was issued, have, in course of time, been brought under it.

The general principle underlying extradition between States is that each State should surrender in response to the demands of others, all persons charged with crimes which are recognised by the general conscience of civilised nations as grave offences.

The existing law and procedure in respect of the surrender of fugitive criminals to British India have been examined in detail in the recent judgment of the Full Bench of the High Court of Mysore in Criminal Revision Petition No. 192 of 1932-33. In that case, it has been held that the Chief Commissioner's Notification of 1878 has the force of law in Mysore, but that the British Indian Magistrate was not legally competent to issue a warrant for execution outside the limits of British India, and that his warrant for execution in Mysore was illegal and without jurisdiction. In the case under reference, the offence was not one classed as extraditable under the law in force in British India, but the grounds for the decision

about the illegality of the British Indian Magistrate's warrant seems to be of general application. In view of this decision, it appears that doubts are liable to be raised in regard to the surrender of fugitive criminals under the Chief Commissioner's Notification even in extradition cases.

It has therefore been considered desirable and necessary to place on a statutory basis the procedure adopted for the surrender and extradition of criminals from Mysore to other States and British India. This Bill is intended to give effect to this and also to remove the anomalies and inconveniences existing in the present procedure.

The Bill is modelled on the lines of the Indian Extradition Act, XV of 1903, and deals with extradition between—

1. Mysore and British India, and
2. Mysore and other States in India.

The Bill provides mainly for extradition in respect of offences which are known as extradition offences. These are enumerated in the Schedule which follows closely the Indian Act:

Chapter II deals with the surrender of criminals in the case of the States in India. The provisions will apply only in the case of such States between which and Mysore, there are arrangements for extradition. For the application of the Regulation, the Government will have to issue a notification in this behalf reciting the terms of the arrangement.

The main features of the procedure for extradition in such cases are:—

- (a) a requisition has to be made by the State asking for the extradition of a fugitive;
- (b) Government have to direct an enquiry by a Magistrate;
- (c) the Magistrate has to issue process, hold an enquiry and find out whether a *prima facie* case is made out;
- (d) the Magistrate after enquiry has to make a report;
- (e) the Government may then issue a warrant for the surrender of the fugitive criminal.

Chapter III deals with surrender of criminals in the case of British India and the procedure prescribed herein

follows closely the procedure under the Indian Act for extradition of fugitive criminals from British India to Mysore. In view of the existing arrangements between Mysore and British India, the enquiry by a magistrate contemplated in Part II is dispensed with in the case of extradition offences which are enumerated in the Schedule. The Government may on receipt of a requisition therefor and on being satisfied that a *prima facie* case has been committed, direct the issue of a warrant to the District Magistrate of the District concerned for the arrest of the fugitive criminal. The District Magistrate will have to arrest such person and release him on bail if so directed by the warrant, or deliver him to the person or authority indicated in the warrant.

Provision is also made for extradition to British India in respect of offences other than extradition offences. Requisitions in such cases will be dealt with in accordance with the procedure prescribed in Chapter II. After enquiry by a Magistrate, the Government may permit extradition in respect of such offences also.

Local Magistrates are empowered to arrest persons who are accused or suspected of having committed an extradition offence in British India or the State to which this Regulation applies pending the receipt of a requisition or the issue of a warrant for his arrest by the Government. Provision is made for the surrender of persons undergoing sentence for offences in Mysore. The prerogative right of His Highness to direct the extradition of any criminal in Mysore is declared and preserved and this will enable the performance of obligations under Art 15 of the Mysore Treaty.

No. 5426—L. C. Bangalore, dated 26th May 1934.

Under Rule 8 of the Rules for the conduct of business of the Mysore Legislative Council, the accompanying Bill to provide for the imposition of and collection of an Excise Duty on Sugar is published for general information with the statement of objects and reasons.

By Order

C. SUBRAHMANYA AIYAR,
Secretary, Mysore Legislative Council.

**A Bill to provide for the imposition and collection
of an Excise Duty on Sugar.**

Whereas it is expedient to impose an excise duty on sugar produced in factories and to provide for the collection thereof:

It is hereby enacted as follows:—

Short Title
and Extent.

1. (1) This Regulation may be called the Sugar (Excise Duty) Regulation, 1934.

(2) It extends to the whole of Mysore.

(3) It shall come into force from such date as may be notified by the Government in the *Official Gazette*.

Definitions.

2. In this Regulation, unless there is anything repugnant in the subject or context—

(a) "factory" means any premises wherein or within the precincts of which, twenty or more workers are working or were working on any day of the preceding twelve months, and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power;

(b) "owner" includes any person expressly or impliedly authorised by the owner of a factory to be his agent in respect of such factory;

(c) "sugar" means any form of sugar containing more than ninety per cent of sucrose;

(d) "Khandsari sugar" means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed; and

(e) "palmyra sugar" means sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.

3. (1) A duty of excise shall be levied on all sugar produced in any factory in Mysore and either issued out of such factory or used within such factory in the manufacture of any commodity other than sugar after the coming into force of this Regulation, and shall be payable by the owner of the factory.

Imposition of
Duty on
Sugar.

(2) The duty payable under sub-section (1) shall be at the following rates, namely:—

(i) on khandsari sugar at the rate of ten annas per cwt;

(ii) on all other sugar except palmyra sugar at the rate of one rupee and five annas per cwt;

(iii) on palmyra sugar at such rate, if any, as may be fixed in this behalf by the Government after such enquiry as it may think fit.

4. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Regulation, it shall be deemed to be an arrear, and the Government may, in lieu thereof, recover any sum not exceeding double the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

Recovery of
Duty with
Penalty.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Regulation.

5. No person shall issue any sugar out of a factory, except in accordance with the provisions of rules made in that behalf under this Regulation or until such rules are made, in accordance with the general or special orders of the Government.

Issue of sugar
from factory.

6. The Government may, by notification in the Official Gazette, impose on sugar brought into Mysore from the territory of any State in India, a duty equivalent to the excise duty imposed by this Regulation on sugar produced in Mysore.

Power of
Government
to impose
duty on sugar
imported into
Mysore.

7. Whoever contravenes the provisions of section 5 shall be punishable with fine which may extend to two thousand rupees.

Penalty for
issue of sugar
from Factory
in contraven-
tion of Section
5.

Penalty for evasion of duty or failure to supply information.

8. Whoever evades or attempts to evade the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required by any rule made under this Regulation to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

Power of Courts to order forfeiture of sugar.

9. Any Court trying an offence under this Regulation may order that any sugar, together with the packages or coverings thereof, in respect of which the Court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

Power of Government to make rules.

10. (1) The Government may, by notification in the *Official Gazette*, make rules to carry into effect the purposes and objects of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(a) provide for the assessment and collection of the duty and the authorities by whom functions under Regulation are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(b) regulate the issue of sugar out of or the use of sugar in the manufacture of commodities within any factory and provide for the appointment of officers of Government to supervise within any factory such issue or use;

(c) impose on the owners of factories and on persons engaged in the sale of sugar, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified;

(d) provide for the detention of sugar for the purpose of exacting the duty, the confiscation otherwise than under Section 9 of sugar in respect of which breaches of the Regulation or rules have been committed, and the disposal of sugar so detained or confiscated;

(e) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of sugar; and

(f) authorise and regulate the composition of offences against or liabilities incurred under the Regulation and rules.

(3) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with fine not exceeding two thousand rupees.

STATEMENT OF OBJECTS AND REASONS.

By the passing of the Sugar (Excise Duty) Act of 1934 which is given effect to from the 1st April 1934, the Government of India have imposed an excise duty on sugar produced in the factories in British India at the rate of Re. 1-5-0 per cwt. As this Act does not extend to manufacturers in Indian States, the consequence in the absence of safeguards will be that the factories in Indian States which produce sugar will be able to send their sugar into British India unburdened with any duty, and to compete at an undue advantage with British Indian manufacturers. In order to protect the British Indian manufacturer from this loss, Section 6 of the Act empowers the Governor-General-in-Council to impose an import duty equivalent to the excise duty, on sugar imported into British India from any Indian State not declared as a foreign territory under Section 5 of the Indian Tariff Act, 1894. The Government of India have however decided not to exercise this power in respect of any Indian State which consents to impose a countervailing excise duty, the revenues from which would go to the treasury of the State concerned. It is therefore necessary to introduce legislation providing for the levy of a similar excise duty on sugar manufactured in Mysore. The Bill is designed to give effect to this.